

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Western Boone Co Com Sch Dist (0615)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11025 Non Special Ed Preschool	\$0	\$54,022	\$310,409	n/a	475%
	11050 Full Day Kindergarten	\$0	\$105,830	\$116,811	n/a	10%
	11100 Elementary	\$2,008,870	\$2,411,119	\$2,438,122	21%	1%
	11300 High School	\$1,730,957	\$2,101,050	\$2,074,069	20%	-1%
	11350 Honors Diploma Award	\$0	\$18,000	\$18,000	n/a	0%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$47,700	n/a	n/a
	11420 Agriculture B	\$56,481	\$73,277	\$75,358	33%	3%
	11450 Consumer and Homemaking	\$87,733	\$30,026	\$32,619	-63%	9%
	11470 Business Education	\$42,840	\$40,777	\$51,925	21%	27%
	11590 Other Vocational Education Programs	\$0	\$12,779	\$4,219	n/a	-67%
	12100 Gifted and Talented	\$30,464	\$17,289	\$16,771	-45%	-3%
	12210 Mild Mental Handicap	\$64,761	\$53,177	\$59,805	-8%	12%
	12220 Moderate Mental Handicap	\$77,803	\$86,093	\$96,172	24%	12%
	12350 Homebound	\$2,138	\$7,488	\$7,437	248%	-1%
	12510 Communication Disorder	\$67,297	\$105,529	\$97,997	46%	-7%
	12610 Learning Disability - Full Time	\$176,914	\$312,902	\$320,329	81%	2%
	12710 Equal Opportunity At Risk	\$32,470	\$43,887	\$47,381	46%	8%
	12810 Special Education Preschool	\$4,984	\$80,243	\$81,590	> 500%	2%
	14100 Elementary	\$37,871	\$957	\$262	-99%	-73%
	14300 High School	\$0	\$32,783	\$10,033	n/a	-69%
	16100 Remediation Testing	\$29,314	\$94,299	\$91,930	214%	-3%
	16200 Preventive Remediation	\$8,405	\$11,526	\$11,344	35%	-2%
	22220 School Library	\$130,534	\$177,326	\$183,285	40%	3%
	22230 Audiovisual	\$2,556	\$2,128	\$2,312	-10%	9%
	24100 Office of the Principal Services	\$449,389	\$724,077	\$743,750	66%	3%
	25820 Textbooks and Repairs	\$147,737	\$187,964	\$138,614	-6%	-26%
	25870 Materials and Supplies	\$62,142	\$107,989	\$127,293	105%	18%
	26497 Teachers Retirement Fund	\$192,752	\$490,584	\$439,700	128%	-10%
	41100 Transfer Tuition	\$28,717	\$36,237	\$38,489	34%	6%
	41300 Area Vocational Schools	\$36,126	\$64,228	\$103,598	187%	61%
	41400 Joint Services and Supply	\$75,748	\$185,382	\$189,675	150%	2%
<b>Student Academic Achievement Total</b>		<b>\$5,585,002</b>	<b>\$7,668,967</b>	<b>\$7,976,999</b>	<b>43%</b>	<b>4%</b>
<b>Student Instructional Support</b>						
	21220 Counseling Services	\$72,797	\$164,123	\$175,647	141%	7%
	21340 Nurse Services	\$20,203	\$78,441	\$79,419	293%	1%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$19,778	\$25,700	\$43,518	120%	69%
	23210 Office of the Superintendent	\$123,732	\$279,611	\$307,133	148%	10%
	26710 Technology Support and Maintenance	\$0	\$234,739	\$179,576	n/a	-23%

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<b>Student Instructional Support Total</b>		<b>\$236,510</b>	<b>\$782,614</b>	<b>\$785,293</b>	<b>232%</b>	<b>0%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$7,907	\$10,701	\$10,095	28%	-6%
	23160 Promotion Expenses	\$6,508	\$1,001	\$1,065	-84%	6%
	25110 Office of the Business Manager	\$22,159	\$24,349	\$522	-98%	-98%
	25240 Payroll Services	\$3,246	\$5,148	\$6,449	99%	25%
	25420 Maintenance of Buildings	\$1,085,669	\$1,307,777	\$1,342,871	24%	3%
	25430 Maintenance of Grounds	\$15,999	\$8,795	\$19,924	25%	127%
	25440 Maintenance of Equipment	\$6,981	\$43,343	\$68,663	> 500%	58%
	25450 Vehicle Maintenance (other than buses)	\$2,000	\$1,874	\$302	-85%	-84%
	25470 Insurance (other than buses)	\$70,692	\$171,851	\$100,648	42%	-41%
	25510 Service Area Direction	\$83,573	\$117,026	\$147,118	76%	26%
	25520 Vehicle Operation	\$104,679	\$176,534	\$192,545	84%	9%
	25540 Vehicle Servicing and Maintenance	\$56,432	\$110,382	\$125,059	122%	13%
	25550 Purchase of School Buses	\$48,187	\$292,208	\$89,713	86%	-69%
	25560 Insurance on Buses	\$7,907	\$17,485	\$23,348	195%	34%
	25570 Insurance on Pupils	\$3,500	\$0	\$6,458	85%	n/a
	25580 Contracted Transportation Services	\$355,804	\$435,488	\$407,672	15%	-6%
	25620 Food Preparation and Dispensing	\$169,732	\$231,439	\$237,376	40%	3%
	25640 Food Purchases	\$294,541	\$365,551	\$344,409	17%	-6%
	25920 Ditch Assessments	\$43	\$116	\$0	-100%	-100%
	26200 Planning, Research, Develop., & Evaluation	\$193	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$200	\$711	\$711	256%	0%
	26499 Other	\$36,110	\$305,654	\$293,782	> 500%	-4%
	32000 Community Recreation	\$10,062	\$10,480	\$10,767	7%	3%
	34000 Athletic Coaches	\$36,094	\$57,897	\$71,710	99%	24%
	49200 Scholarships	\$0	\$9,750	\$10,350	n/a	6%
	52200 Temporary Loans, INTEREST ON DEBT	\$48,199	\$117	\$0	-100%	-100%
<b>Overhead and Operational Total</b>		<b>\$2,476,417</b>	<b>\$3,705,680</b>	<b>\$3,511,557</b>	<b>42%</b>	<b>-5%</b>
<b>Nonoperational</b>						
	25330 Professional Services	\$70,908	\$199,158	\$128,471	81%	-35%
	25350 Building Acquisition/Construction/Improvement	\$331,591	\$233,989	\$336,083	1%	44%
	25380 Purchase of Mobile or Fixed Equipment	\$116,711	\$229,665	\$255,044	119%	11%
	25390 Other Facilities Acquisition & Construction	\$18,754	\$38,625	\$59,229	216%	53%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$1,836,748	\$1,840,743	n/a	0%
	53100 Buildings, LEASE RENTAL	\$1,320,503	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$21,192	\$21,236	\$24,319	15%	15%
<b>Nonoperational Total</b>		<b>\$1,879,660</b>	<b>\$2,559,420</b>	<b>\$2,643,889</b>	<b>41%</b>	<b>3%</b>

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<b>prorated</b>						
	26492 Social Security	\$444,434	\$606,974	\$618,417	39%	2%
	26494 Group Insurance	\$436,991	\$841,862	\$840,377	92%	0%
	26496 Unemployment Compensation	\$1,853	\$581	\$4,649	151%	> 500%
<b>prorated Total</b>		<b>\$883,277</b>	<b>\$1,449,417</b>	<b>\$1,463,443</b>	<b>66%</b>	<b>1%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$6,309,790	\$8,781,684	\$9,099,772	44%	4%	57.0%	54.3%	55.6%
Student Instructional Support	\$267,751	\$907,241	\$911,020	240%	0%	2.4%	5.6%	5.6%
Overhead and Operational	\$2,603,666	\$3,917,752	\$3,726,500	43%	-5%	23.5%	24.2%	22.7%
Nonoperational	\$1,879,660	\$2,559,420	\$2,643,889	41%	3%	17.0%	15.8%	16.1%
<b>Grand Total</b>	<b>\$11,060,866</b>	<b>\$16,166,097</b>	<b>\$16,381,181</b>	<b>48%</b>	<b>1%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>59.5%</b>	<b>59.9%</b>	<b>61.1%</b>